IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 10TH OCTOBER 2007 / 18TH ASWINA 1929

WP(C).No. 30071 of 2007(E)

PETITIONER:

MUHAMMED ZAJEER, AGED 27 YEARS,
S/O. THE LATE MUHAMMED KOYA, KOCHUKALAM HOUSE,
NEERKUNNAM, VANDANAM P.O., ALAPPUZHA-5,
PROPRIETOR, M/S. ZAINA ICE, PUNNAPRA,
ALAPPUZHA.

BY ADV. SRI.C.S.MANU
SRI.S.K.PREMRAJ
SRI.ANOOP JOSEPH
SRI.ANOOP.V.NAIR
SRI.ABHILASH AKBAR
SRI.T.B.SIVAPRASAD

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE, ALAPPUZHA.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAX DEPARTMENT, KOLLAM.

3. TAHSILDAR,
REVENUE RECOVERY UNIT, AMBALAPPUZHA TALUK.

4. VILLAGE OFFICER,
PUNNAPRA VILLAGE, AMBALAPPUZHA TALUK,
ALAPPUZHA DISTRICT.

5. DISTRICT COLLECTOR,
ALAPPUZHA.

6. STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO THE GOVERNMENT OF KERALA,
DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT,
TRIVANDRUM.

BY GOVERNMENT PLEADER SRI. K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 30071/2007

Dated this the 10th day of October, 2007

JUDGMENT

Exts.P1 to P3 are assessment orders for the period 2002-03, 2003-04 and 2004-05. Against these assessment orders, petitioner has filed Ext.P4 to P6 appeals. Although he has not filed any application for stay, by filing Ext.P7 to P9 petitioner sought an early hearing of the appeal itself. However, nothing has materialized and at the same time, revenue recovery action has been initiated as per Exts.P10 to P12 notices issued under the Revenue Recovery Act. It is at this stage the writ petition has been filed seeking to quash the assessment orders as well as the revenue recovery proceedings. In the alternative petitioner seeks a disposal of the appeal also.

2. Since the second respondent is seized of the matter in appeal, I am not inclined to entertain the contentions of the writ petitioner on merits. However I direct the appellate authority to hear and decide the appeal as expeditiously as possible at any rate within a

period of six weeks from the date of receipt of a copy of this judgment.

3. In the meantime petitioner seeks an order to defer further action pursuant to Exts.P10 to P12 revenue recovery notices. The petitioner has not filed any application for stay before the appellate Authority. In view of this, I direct that Exts. P10 and P12 shall be deferred pending decision in the appeals, on the petitioner remitting one third of the amount that is due within two weeks.

Writ petition is disposed of as above.

ANTONY DOMINIC
Judge

mrcs